

UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

Case No. 1:07-MC-57

v.

Hon. Gordon J. Quist

SCOTT T. SWILER,

Respondent.

ORDER AND JUDGMENT
APPROVING REPORT AND RECOMMENDATION

The court has reviewed the Report and Recommendation filed by the United States Magistrate Judge in this action. The Report and Recommendation was duly served on the parties on July 13, 2007. No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)(C).

THEREFORE, IT IS ORDERED that the Report and Recommendation of the Magistrate Judge, filed July 13, 2007, is approved and adopted as the opinion of the court.

IT IS FURTHER ORDERED that the Petition To Enforce Internal Revenue Service Summons (docket no. 1) is **GRANTED**.

IT IS FURTHER ORDERED that Respondent shall comply with the summons by appearing at 3100 West Road, Building B - Suite 201, East Lansing, Michigan, 48823, on September 17, 2007, at 9:00 a.m., with all documents and records for the applicable periods identified in the summons or in any attachments thereto.

Dated: August 31, 2007

/s/ Gordon J. Quist
GORDON J. QUIST
UNITED STATES DISTRICT JUDGE